

Amendments to Senate Bill No. 147  
1st Reading Copy

SENATE Tax  
Exhibit No. 3  
Date 2/19/2015  
Bill No. SB 147

Requested by Senator David Howard

For the Senate Taxation Committee

Prepared by Jaret Coles  
February 3, 2015 (2:22pm)

1. Title, page 1, line 6.

**Following:** "CREDIT IS REFUNDABLE;"

**Insert:** "AMENDING SECTION 19-17-110, MCA;"

2. Page 1, line 17.

**Strike:** "\$500"

**Insert:** "\$300"

3. Page 1, line 18.

**Following:** "or"

**Strike:** "a"

4. Page 2, line 7.

**Following:** line 6

**Insert:** "Section 2. Section 19-17-110, MCA, is amended to read:

"19-17-110. Allowable payments to volunteer firefighters.

(1) Allowable payments to volunteer firefighters include:

(a) payments of money reimbursed for documented expenses;  
and

(b) an allowance, including a stipend or per diem, that may  
not exceed \$300 in a calendar year; and

(c) money received from the tax credit provided in [section  
11].

(2) Compensation, as defined in 19-17-102, is not an  
allowable payment.

(3) Records of all payments and allowances, except for the  
tax credit provided in [section 11], must be maintained pursuant  
to 19-17-111."

{Internal References to 19-17-110:

19-17-102 x 19-17-111 x}"

**Renumber:** subsequent sections

- END -